RECORDATION NO. 26614 A FILED

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SURFACE TRANSPORTATION BOARD

Everest Railcar Services, Inc.

PEREST RATICAL SERVICES

October 10, 2006

Secretary
Surface Transportation Board
1925 K. Street, N.W.
Washington, DC 20423

Dear Sir:

Enclosed for recordation with the Surface Transportation Board is a Memorandum of Railroad Car Mark Agreement between the following parties:

Owner of Car Mark:

Santa Fe Southern Railway Attn: Dick Finlay 410 S. Guadalupe St.

Santa Fe. NM 87501

Permitted User of Car Mark:

Everest Railcar Services, Inc Attn: Steven J. Hendricks

P.O. Box 160

Tonitown, AR 72770 Ph-479-927-3311

Sincerely,

Steven J. Hendricks

214-353-0983

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SURFACE TRANSPORTATION BOARD

October 10, 2006

Steven J. lendricks, President Everest Railcar Services, Inc. 1391 Plaza Place, Suite C Springdale, AR 72764

RE: Santa Fe Southern Railway, Inc. "Mark Agreement"

Dear Steve:

The following may be used to confirm a long standing use of the "SFS" mark by Everest Railcar Services, Inc.

Memorandum of railroad car mark agreement dated October 10, 2006, between Everest Ra lcar Services, Inc., an Arkansas Corporation (hereinafter called "Everest") and Santa Fe Souther 1 Railway, Inc. a New Mexico corporation (hereinafter called "SFSR").

Everest and SFSR entered into a written agreement for use of the "SFS" mark in March 200. Subsequently this agreement was renewed and unanimously endorsed by the SFSR stockholder: on September 1, 2005.

In Witness Whereof Everest and SFSR wish to register for the public record the ownership cr agent status of the said railroad equipment currying the "SFS" mark, which entitles Everest to tre mileage charges and car hire payments earned by the subject railroad equipment. Any settlement proceeds for damage or destruction of said railroad equipment shall accrue solely to Everest.

Everest Railgar Services, Inc.

Steven Hendricks, Principal

Santa Fe Southern Railway, Inc.

Richard R. Finlay, Director, Vice President/Secretary

Richard R. F nlay mailing address: 5330 Springmeadow Drive, Dallas, Texas 75229-4331 Office Telephone 214-739-5550